Docket No.: NL040655US1 Customer No. 000024737

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Dirk Jeroen Breebaart et al. Confirmation No. 1842

Serial No.: 10/599,559 Group Art Unit: 2614

Examiner: Disler Paul Filed: October 2, 2006

For: MULTI-CHANNEL ENCODER

RESPONSE TO OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Examiner:

In response to the Office Action mailed December 23, 2008, please amend the above-identified application as follows:

Amendments to the Claims begin on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.